R-20127 (2/09)

Claim for Refund of Overpayment

Contributing to a better quality of life

Mail claims to the following address:
Office Audit Division
P.O. Box 66362
Baton Rouge, La 70896-6362

Make a separate claim for each overpayment of tax and for each tax period.
This form cannot be used as a substitute for the filing of an amended return.

PLEASE PRINT OR TYPE.

Louisiana Account Number	Type of Tax	Period

Name of Taxpayer *(If taxpayer is corporation, enter corporation name.)*

Represented by *(Give name and title.)*

Address

City	State	ZIP	Telephone

Total amount of tax paid for the period	$
Amount of tax due for the period	$
Amount of tax requested to be refunded	$

This refund is claimed for the following reasons:

Attach additional sheets, if necessary.

Taxpayer Signature	Date *(dd/mm/yyyy)*
X	

General Information
for Claim for Refund of Overpayment (R-20127)

The Louisiana Department of Revenue has limited authority to issue refunds of overpayments. The Department can only refund an overpayment if there is express statutory authority to issue the refund.

This form should be used to file refund claims for Sales/Use tax, Motor Fuels tax, Severance tax, and certain other taxes designated by the Office Audit Division. Do not use this form as a substitute for the filing of an amended return or to correct an error on a previously filed tax return.

R.S. 47:1621(A). An "overpayment" means a payment of tax, penalty, or interest when none was due; the excess of the amount of tax, penalty, or interest paid over the amount due; or the payment of a penalty that is later waived or remitted by the secretary, provided that the power of the secretary to refund overpayments shall be as prescribed and limited in this Section. The criteria under which an overpayment is refundable are set forth in R.S. 47:1621(B).

R.S. 47:1621(B)(1). The secretary shall make a refund of each overpayment where it is determined that the tax was overpaid because of an error on the part of the taxpayer in mathematical computation on the face of the return or on any of the supporting documents.

R.S. 47:1621(B)(2). The secretary shall make a refund of each overpayment where it is determined that the tax was overpaid because of a construction of the law on the part of the taxpayer contrary to the secretary's construction of the law at the time of payment. The taxpayer must prevail in an adminstrative or judicial proceeding regarding its construction of the law contrary to the secretary's construction of the law at the time of payment.

R.S. 47:1621(B)(3). The secretary shall make a refund of each overpayment where it is determined that the overpayment was the result of an error, omission, or a mistake of fact of consequence to the determination of the tax liability, whether on the part of the taxpayer or the secretary.

Additional statutes authorizing the Department to issue refunds or rebates of overpayments:

Excise Taxes: R.S. 26:347, R.S. 47:715.1, R.S. 47:750, R.S. 47:802.1, R.S. 47:802.2, R.S. 47:811, R.S. 47:829, R.S. 47:857, R.S. 47:1681

Sales Tax: R.S. 47:305.20(D), R.S. 47:306(B), R.S. 47:315(A), R.S. 47:315(B), R.S. 47:315.1, R.S. 47:315.3

Severance Tax: R.S. 47:633(7)(c)(iv)(bb)